

**LEGISLATIVE SERVICES AGENCY
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FISCAL IMPACT STATEMENT

LS 7911

BILL NUMBER: SB 457

NOTE PREPARED: Jan 11, 2005

BILL AMENDED:

SUBJECT: Funding of Jail and Juvenile Center Operations.

FIRST AUTHOR: Sen. Weatherwax

BILL STATUS: As Introduced

FIRST SPONSOR:

FUNDS AFFECTED: **GENERAL**
 DEDICATED
 FEDERAL

IMPACT: Local

Summary of Legislation: The bill extends the authority of Pulaski County to impose a County Adjusted Gross Income Tax at the rate of 1.3% of adjusted gross income to fund the operation and maintenance of a jail and juvenile detention center.

Effective Date: Upon passage.

Explanation of State Expenditures:

Explanation of State Revenues:

Explanation of Local Expenditures:

Explanation of Local Revenues: *Summary:* The bill would allow Pulaski County the option to continue the imposition of CAGIT at a 1.3% rate indefinitely. Unless the County were to reduce the rate in the future, the impact to local revenues should be neutral.

Background: P.L. 119-1998 allowed Pulaski County to impose a CAGIT rate at 1.3% for jail maintenance for a period of four years. P.L. 89-2001 extended the time to eight years. The Pulaski County CAGIT certified distribution for CY 2005 was \$2.23 M.

State Agencies Affected:

Local Agencies Affected: Pulaski County.

Information Sources: *Indiana Handbook of Taxes, Revenues, and Appropriations.*

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